

**APPENDIX AH****NOTE 28: NON-OPERATING CHANGES****NOTE 28. Non-Operating Changes - (Transfers and Donations)**

	<u>1997</u>	<u>1996</u>
A. Increases:		
1. Transfers-In:		
a. _____	\$ xx	\$ xx
b. _____	xx	xx
c. _____	xx	xx
2. Unexpended Appropriations	xx	xx
3. Donations Received	xx	xx
4. Other Increases	<u>xx</u>	<u>xx</u>
5. Total Increases	<u>\$ xxx</u>	<u>\$ xxx</u>
	<u>1997</u>	<u>1996</u>
B. Decreases:		
1. Transfers-Out:		
a. _____	\$ xx	\$ xx
b. _____	xx	xx
c. _____	xx	xx
2. Donations	<u>xx</u>	<u>xx</u>
3. Other Decreases	xx	xx
4. Total Decreases	<u>xxx</u>	<u>xxx</u>
C. Net Non-Operating Changes (Transfers)	<u>\$ xxx</u>	<u>\$ xxx</u>
D. Other Information: _____		
_____		
_____		

**Instructions.** Disclose any transactions that directly affected the net position during the fiscal year that were not part of the revenues and financing sources, expenses, extraordinary items, or prior period adjustments. The total other changes should agree with the amount on line 23 of the Statement of Operations and Changes in Net Position.

- A. Increases. Transactions that increased the net position during the fiscal year, including transfers-in from the U.S. Treasury and other federal entities, noncash donations received, and other nonoperating increases.
- B. Decreases. Transactions that decreased the net position during the fiscal year, including transfers-out to the U.S. Treasury and other federal entities, non-cash donations to non-federal entities, and other nonoperating decreases.

- C. Net Transfers. The sum of lines A.(5) and B.(4)
- D. Other Information. Provide other information relative to non-operating changes.